

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	Case No. 3:20-cv-30197
Plaintiff,)	
)	
v.)	
)	
EMILLIO ZAPATA a/k/a EMILLIANO)	
ZAPATA a/k/a EMILLIANO ZAPATTA)	
a/k/a PAUL ANDERSON a/k/a)	
EMILLIANO L. ANDERSON)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment the unpaid federal tax liabilities owed by Emillio Zapata, also known as Emilliano Zapata, Emilliano Zapatta, Paul Anderson, and Emilliano Lester Anderson. For its complaint, the United States alleges as follows:

JURISDICTION AND PARTIES

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant, Emillio Zapata, also known as Emilliano Zapata, Emilliano Zapatta, Paul Anderson, and Emilliano Lester Anderson, resides in Hampshire County, Massachusetts, within the jurisdiction of this Court.

**CLAIM AGAINST MR. ZAPATA TO REDUCE
LIABILITIES TO JUDGMENT**

3. A delegate of the Secretary of the Treasury made assessments against Mr. Zapata for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of December 22, 2020, including assessed and accrued late-filing and late-payment additions to tax under 26 U.S.C. § 6651 or additions to tax for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatelements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 12/22/2020
12/31/2008	1/03/2011	Tax	\$16,984.00	\$1,102.42
	1/03/2011	Failure-to-file (§ 6651(a)(1))	\$3,821.40	
	1/03/2011	Failure-to-pay (§ 6651(a)(2))	\$1,783.32	
	1/03/2011	Failure to pay estimated tax (§ 6654)	\$545.83	
	11/11/2013	Failure-to-pay (§ 6651(a)(2))	\$2,462.68	
12/31/2010	11/07/2011	Tax	\$16,563.00	\$24,586.43
	11/07/2011	Failure-to-file (§ 6651(a)(1))	\$3,726.67	
	11/07/2011	Failure-to-pay (§ 6651(a)(2))	\$579.70	
	11/07/2011	Failure to pay estimated tax (§ 6654)	\$355.20	
12/31/2011	10/07/2013	Tax	\$22,121.00	\$27,779.97
	10/07/2013	Failure-to-file (§ 6651(a)(1))	\$3,844.80	
	10/07/2013	Failure-to-pay (§ 6651(a)(2))	\$1,537.92	
	10/07/2013	Failure to pay estimated tax (§ 6654)	\$205.38	
12/31/2012	10/07/2013	Tax	\$168,972.00	\$249,203.85
	10/07/2013	Failure-to-file (§ 6651(a)(1))	\$6,478.74	
	10/07/2013	Failure-to-pay (§ 6651(a)(2))	\$4,319.16	
	11/10/2014	Failure-to-pay (§ 6651(a)(2))	\$17,276.64	
	11/16/2015	Failure-to-pay (§ 6651(a)(2))	\$14,397.20	
Total				\$302,672.67

4. Notice of the liabilities described in paragraph 3 was given to, and payment demanded from, Mr. Zapata.

5. Despite proper notice and demand, Mr. Zapata failed, neglected, or refused to fully pay the liabilities, and after the application of all abatement, payments, and credits, he remains liable to the United States in the amount of \$302,672.67, plus statutory additions and interest accruing from and after December 22, 2020.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Emillio Zapata, also known as Emilliano Zapata, Emilliano Zapatta, Paul Anderson, and Emilliano Lester Anderson, for income tax liabilities for the periods ending December 31, 2008, December 31, 2010, December 31, 2011, and December 31, 2012, in the amount of \$302,672.67, plus statutory additions and interest accruing from and after December 22, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

Respectfully submitted,

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/s/ Noah D. Glover-Ettrich
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